



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, September 20, 2022, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 09/12/22, 11:25 a.m.)

Business Tax Appeals Hearings

Olympus America Inc., 19125560

Panel Lead:

Joshua Lambert

Panel Members:

Michael Geary
Sheriene Ridenour

Appearing for Taxpayer:

R. Tobin, Witness
Michael Herbert, Representative
Amy Silverstein, Attorney
Adam Hooberman, Attorney

Appearing for Department of
Tax and Fee Administration:

Kevin Smith, Tax Counsel
Scott Claremon, Tax Counsel
Jason Parker, Hearing Representative

Issues: Whether parts used to repair non-California customers' equipment, pursuant to an optional maintenance contract, at a repair facility in California, are exempt from use tax under R&TC section 6009.1; whether appellant is entitled to relief from tax, penalties, and interest, pursuant to R&TC section 6596; and, whether appellant is liable for the negligence penalty.



1:00 PM Session

CSI Aliso Inc., 18032469

Panel Lead:

Andrew Kwee

Panel Members:

Joshua Aldrich

Suzanne Brown

Appearing for Taxpayer:

D. Gubser, Witness

Matthew Beale, Representative

Joseph A. Vinatieri, Attorney

Patricia Verdugo, Attorney

Appearing for Department of
Tax and Fee Administration:

Jarrett Nobel, Tax Counsel

Scott Claremon, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant timely accepted a valid resale certificate in good faith; whether CDTFA is estopped from questioning appellant's good faith acceptance of the resale certificate; whether a portion of California Code of Regulations, title 18, section 1521 is invalid on the basis that it conflicts with Revenue & Taxation Code section 6092; whether appellant made nontaxable sales for resale of machinery and equipment; and, whether there are errors in the audit calculations.

The following cases were removed from this agenda:

S. Alamari, 21037459

Taxpayer did not respond to the hearing notice.

D. Luevano, 18063267, 18063268

The taxpayer requested this case be postponed.

Sham Gas Express Inc, 21027198

The taxpayer requested this case be postponed.

M. Safirian, 21037512

Taxpayer withdrew appeal.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email Nia.Vaughan@ota.ca.gov if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.